

Macomb County, Michigan
Schedule of Expenditures of Federal Award
Programs in Accordance with OMB Circular A-133
December 31, 2005

Macomb County, Michigan

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December 31, 2005

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**Report of Independent Auditors on Internal Control
Over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance
with *Government Auditing Standards***

To the Board of Commissioners
Macomb County, Michigan

We have audited the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Macomb County, Michigan (the "County") as of and for the year ended December 31, 2005, and have issued our report thereon dated June 28, 2006. In that report we indicated the extent of our reliance on the reports of other auditors in the conduct of the audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted, and the report of other auditors disclosed, no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



This report is intended solely for the information and use of the County's Board of Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

PricewaterhouseCoopers LLP

June 28, 2006

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Report of Independent Auditors on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Board of Commissioners
Macomb County, Michigan

Compliance

We have audited the compliance of Macomb County, Michigan (the "County") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.



Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended December 31, 2005, and have issued our report thereon dated June 28, 2006. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the County's Board of Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

PricewaterhouseCoopers LLP

June 28, 2006

Macomb County, Michigan
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2005

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Program Period		Receipts or Revenue Recognized	Federal Expenditures Current Year
			From	To		
U.S. Department of Agriculture						
Passed through State Department of Community Health						
WIC - Special Supplemental Nutrition for Women, Infants and Children	10.557	\$ 999,408	10/01/04	09/30/05	\$ 999,408	\$ 999,408
Passed through Area Agency on Aging 1-B						
Home Delivered Meals - USDA	10.558	217,253	10/01/04	09/30/05	217,253	217,253
Congregate Nutrition Program	10.558	84,967	10/01/04	09/30/05	84,967	84,967
Passed through State Department of Education						
USDA Commodities - Food Donations	10.550	21,431	10/01/04	09/30/05	21,431	21,431
National School Breakfast	10.553	35,258	10/01/04	09/30/05	35,258	35,258
National School Lunch	10.555	54,597	10/01/04	09/30/05	54,597	54,597
Head Start-Children Meals Program	10.558	260,987	09/01/04	08/31/05	260,987	260,987
TEFAP Surplus Food Distribution Emergency Food Assistance - Admin	10.568	46,706	10/01/04	09/30/05	46,706	46,706
TEFAP Emergency Food Assistance - Commodities	10.569	235,311	10/01/04	09/30/05	235,311	235,311
Passed through Michigan Department of Agriculture						
Emerald Ash Borer - 61-5461	10.025	14,696	05/01/04	01/31/05	14,696	14,696
Emerald Ash Borer - 61-4961	10.025	8,200	05/04/04	11/30/05	6,745	6,745
Gypsy Moth	10.664	26,201	10/01/04	09/30/05	12,330	12,330
Passed through State Department of Labor and Economic Growth						
Food Stamp E&T / Supportive Services	10.561	783	10/01/04	09/30/05	783	783
Total U.S. Department of Agriculture		<u>2,005,798</u>			<u>1,990,472</u>	<u>1,990,472</u>

* Denotes a major program.
 (1) Denotes a cluster.

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

Macomb County, Michigan
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2005

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Program Period		Receipts or Revenue Recognized	Federal Expenditures Current Year				
			From	To						
U.S. Department of Housing and Urban Development										
Direct Programs										
Community Development Block Grant (B-02-UC-26-0005)	14.218 * (1)	1,924,000	01/01/05	12/31/05	155,816	155,816				
Community Development Block Grant (B-03-UC-26-0005)	14.218 * (1)	2,001,000	01/01/05	12/31/05	2,001,000	2,001,000				
Community Development Block Grant (B-04-UC-26-0005)	14.218 * (1)	1,984,000	01/01/05	12/31/05	14,931	14,931				
Community Development Block Grant (B-05-UC-26-0005)	14.218 * (1)	1,893,902	01/01/05	12/31/05	-	-				
Home Investment Partnership # M-01-UC-26-0209	14.239	687,000	01/01/05	12/31/05	452,244	452,244				
Home Investment Partnership # M-02-UC-26-0209	14.239	684,000	01/01/05	12/31/05	527,476	527,476				
Home Investment Partnership # M-03-UC-26-0209	14.239	753,679	01/01/05	12/31/05	366,863	366,863				
Home Investment Partnership # M-04-UC-26-0209	14.239	856,991	01/01/05	12/31/05	49,398	49,398				
Home Investment Partnership # M-05-UC-26-0209	14.239	756,683	01/01/05	12/31/05	-	-				
Passed through other than State of Michigan										
CSA Chore Services - Cities	14.219 * (1)	109,751	10/01/04	09/30/05	109,751	109,751				
Total U.S. Department of Housing and Urban Development		<u>11,651,006</u>			<u>3,677,479</u>	<u>3,677,479</u>				

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Macomb County, Michigan
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Year Ended December 31, 2005

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Program Period		Receipts or Revenue Recognized	Federal Expenditures Current Year
			From	To		
U.S. Department of Justice Direct Programs						
Zero Tolerance	16.592	15,523	10/01/03	09/30/04	15,523	15,523
Cops - In - School - Romeo	16.710	24,339	01/01/04	08/31/04	24,339	24,339
Passed through Michigan State Police - EMD SHSGP Part II - SAP SHSGP Exercise Grant	16.007 16.007	58,000 17,000	01/01/04 04/01/03	04/30/05 07/31/05	14,768 9,145	14,768 9,145
Passed through State Family Independence Agency Juvenile Accountability Incentive Block Grant	16.523	292,380	04/01/04	03/31/05	290,103	290,103
Passed through State Department of Community Health Domestic Violence Victim Advocate Substance Abuse Treatment/Urinalysis Anti-Drug Abuse	16.575 16.579 16.579 16.579	112,189 103,432 120,727 10/01/04	10/01/04 10/01/04 10/01/04 09/30/05	09/30/05 09/30/05 09/30/05 103,430	112,189 103,430 120,727 120,727	112,189 103,430 120,727 120,727
Street Level Enforcement Team Byrne Formula Grant Program Juvenile Drug Court - Byrne Formula Grant	16.579 16.579 16.579	211,273 136,560 65,000	10/01/04 10/01/04 10/01/04	09/30/05 136,560 09/30/05	211,273 136,560 61,560	211,273 136,560 61,560
Passed through Michigan State Court Administrative Office Adult Drug Court - Byrne Formula Grant	16.579	225,000	10/01/04	09/30/05	168,630	168,630
Total U.S. Department of Justice		1,381,423			1,268,247	1,268,247

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Macomb County, Michigan
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Year Ended December 31, 2005

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Program Period <u>From</u> <u>To</u>		Receipts or Revenue Recognized	Federal Expenditures Current Year
			Program Period <u>From</u>	Program Period <u>To</u>		
U.S. Department of Labor						
Passed through State Dept Labor and Economic Growth						
Wagner - Peyer - ES-7A	17.207	*	1,883,351	01/01/05	12/31/05	1,883,351
Workfirst - Reed	17.225		1,153,103	10/01/04	09/30/05	1,153,103
Trade Adjustment Assistance (TAA)/ NAFTA	17.245		1,135,169	10/01/04	09/30/05	1,135,169
Workforce Investment Act - Adult	17.258	* (1)	2,536,779	01/01/05	12/31/05	2,536,779
Workforce Investment Act - Youth Activities	17.259	* (1)	2,392,612	01/01/05	12/31/05	2,392,612
Workforce Investment Act - Dislocated Workers	17.260	* (1)	3,656,483	01/01/05	12/31/05	3,656,483
Workforce Investment Act - National Reserve	17.260	* (1)	83,833	01/01/05	12/31/05	83,833
Workforce Investment Act - National Reserve - Incentive	17.260	* (1)	9,313	01/01/05	12/31/05	9,313
Total U.S. Department of Labor			<u>12,850,643</u>		<u>12,850,643</u>	<u>12,850,643</u>
U.S. Department of Transportation						
Passed through Department of State Police						
Drive Michigan Safety Task Force	20.600		297,930	10/01/03	09/30/04	294,736
Hazardous Materials Emergency Preparedness Grant	20.703		<u>3,575</u>	10/01/04	09/30/05	<u>-</u>
Total U.S. Department of Transportation			<u>301,505</u>		<u>294,736</u>	<u>294,736</u>

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Year Ended December 31, 2005

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			From	To		
U.S. Department of Treasury - Bureau of Alcohol, Tobacco & Firearms						
Direct Program	21.053	<u>30,260</u>	01/01/04	12/31/04	<u>30,260</u>	<u>30,260</u>
U.S. Office of Small Business Administration						
Direct Program	59.037	<u>164,000</u>	01/01/05	12/31/05	<u>164,000</u>	<u>164,000</u>
U.S. Environmental Protection Agency						
Passed through Michigan Department of Environmental Quality						
Radon Requirements	66.032	2,750	10/01/04	09/30/05	2,750	2,750
State Revolving Fund Issue 5186-05	66.458	975,000	10/01/04	09/30/05	27,382	27,382
Clinton River Ggeomorphology	66.460	125,000	12/07/03	12/31/05	63,609	63,609
Noncommunity Water - Arsenic Rule Implementation	66.468	8,550	10/01/04	09/30/05	2,100	2,100
Noncommunity Water - Operator Certification	66.471	6,275	10/01/04	09/30/05	6,275	6,275
Total U.S. Environmental Protection Agency		<u>1,117,575</u>			<u>102,116</u>	<u>102,116</u>
U.S. Department of Energy						
Passed through Michigan Family Independence Agency						
Weatherization	81.042	<u>547,999</u>	04/01/04	03/31/05	<u>547,999</u>	<u>547,999</u>

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Macomb County, Michigan
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2005

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	From	To	Program Period	Receipts or Revenue Recognized	Federal Expenditures Current Year
U.S. Department of Health & Human Services							
Direct Program	93.600 *	5,354,886	09/01/04	08/31/05	08/31/05	5,354,886	5,354,886
Head Start							
Passed through Area Agency on Aging I-B							
Senior Citizen Chore Services	93.044	79,463	10/01/04	09/30/05	09/30/05	79,463	79,463
Title III Counseling	93.044	25,040	10/01/04	09/30/05	09/30/05	25,040	25,040
Title III Outreach/ Resource Advocacy	93.044	70,450	10/01/04	09/30/05	09/30/05	70,450	70,450
Legal Assistance	93.044	38,420	10/01/04	09/30/05	09/30/05	38,420	38,420
Home Injury Control	93.044	23,577	10/01/04	09/30/05	09/30/05	23,577	23,577
Congregate Nutrition Programs	93.045	453,897	10/01/04	09/30/05	09/30/05	453,897	453,897
Home Delivered Meals	93.045	680,240	10/01/04	09/30/05	09/30/05	680,240	680,240
Passed through State Department of Community Health							
TB Control, Directly Observed Therapy	93.116	29,196	10/01/04	09/30/05	09/30/05	29,196	29,196
Utopia Homeless Project	93.150	86,040	10/01/04	09/30/05	09/30/05	86,040	86,040
Macomb Homeless Project - (Path)	93.150	12,000	10/01/04	09/30/05	09/30/05	12,000	12,000
Family Planning - General Services	93.217	155,427	10/01/04	09/30/05	09/30/05	155,427	155,427
Immunizations - Vaccine Handling	93.268 *	66,685	10/01/04	09/30/05	09/30/05	16,672	16,672
Immunizations - IAP	93.268 *	330,366	10/01/04	09/30/05	09/30/05	330,366	330,366
Immunization Grants	93.268 *	1,994,965	10/01/04	09/30/05	09/30/05	1,994,965	1,994,965
Bioterrorism - Focus A	93.283	151,699	10/01/04	09/30/05	09/30/05	151,688	151,688
Cities Readiness Initiative	93.283	140,000	10/01/04	09/30/05	09/30/05	6,294	6,294
Bioterrorism - Focus B	93.283	134,931	10/01/04	09/30/05	09/30/05	134,931	134,931
Bioterrorism - Focus E	93.283	93,339	10/01/04	09/30/05	09/30/05	93,339	93,339
Bioterrorism - Focus F	93.283	5,200	10/01/04	09/30/05	09/30/05	5,200	5,200
Bioterrorism - Focus G	93.283	57,945	10/01/04	09/30/05	09/30/05	57,945	57,945
Child Care Consultation Grant	93.575	63,747	10/01/04	09/30/05	09/30/05	63,747	63,747

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The accompanying notes are an integral part of the schedule of expenditures of federal awards.

Macomb County, Michigan
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2005

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Program Period		Receipts or Revenue Recognized	Federal Expenditures Current Year
			From	To		
U.S. Department of Health & Human Services, Continued						
Passed through State Department of Community Health, Continued						
MI Child	93.767	85,197	10/01/04	09/30/05	85,197	85,197
MI Child - Substance Abuse	93.767	7,986	10/01/04	09/30/05	7,986	7,986
Adult Benefits Waiver	93.767	103,897	10/01/04	09/30/05	103,897	103,897
CSHCS Care Coordination - Level II	93.778	1,830	10/01/04	09/30/05	1,830	1,830
Infant Mortality Coalition Support	93.778	65,000	10/01/04	09/30/05	-	-
Medicaid Outreach Activities Reimbursement	93.778	47,537	10/01/04	09/30/05	47,537	47,537
Cost Based Reimbursement (Title XIX Medicaid)-Family Planning	93.778	145,199	10/01/04	09/30/05	145,199	145,199
Cost Based Reimbursement (Title XIX Medicaid)-Other	93.778	106,533	10/01/04	09/30/05	106,533	106,533
OBRA Assessment	93.778	283,937	10/01/04	09/30/05	283,937	283,937
CSHCS Outreach Advocacy	93.778	36,092	10/01/04	09/30/05	36,092	36,092
AIDS / HIV Prevention	93.940	160,629	10/01/04	09/30/05	160,629	160,629
Juvenile Justice Diversion	93.958	50,000	10/01/04	09/30/05	50,000	50,000
Children's Respite	93.958	16,566	10/01/04	09/30/05	16,566	16,566
Recovery Enhancement Project	93.958	12,000	10/01/04	09/30/05	9,617	9,617
Arab American - Chaldean Anti Stigma	93.958	73,920	10/01/04	09/30/05	73,920	73,920
Alcohol/ Drug Abuse Mental Health Block Grant	93.959 *	2,728,917	10/01/04	09/30/05	2,728,917	2,728,917
Sexually Transmitted Disease - Std Control	93.991	44,186	10/01/04	09/30/05	44,186	44,186
CSHCS Outreach & Advocacy Reg Alloc.	93.994	62,850	10/01/04	09/30/05	62,850	62,850
Maternal & Child Health Services Block Grant	93.994	32,339	10/01/04	09/30/05	32,339	32,339
SIDS Counseling	93.994	935	10/01/04	09/30/05	935	935
Local Michigan Program	93.994	196,271	10/01/04	09/30/05	196,271	196,271
SIDS Autopsies	93.994	1,300	10/01/04	09/30/05	1,300	1,300

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The accompanying notes are an integral part of the schedule of expenditures of federal awards.

Macomb County, Michigan
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2005

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Program or Award Amount	Program Period		Receipts or Revenue Recognized	Federal Expenditures Current Year
			From	To		
U.S. Department of Health & Human Services, Continued						
Passed through State Family Independence Agency						
Temporary Assistance for Needy Families (TANF)-						
E-05-50017	93.558 *	21,236	01/01/05	06/30/05	21,236	21,236
Temporary Assistance for Needy Families (TANF)	93.558 *	104,280	10/01/04	09/30/05	104,280	104,280
Cooperative Reimbursement Program-Incentive	93.563 *	1,175,663	10/01/04	09/30/05	1,175,663	1,175,663
Prosecuting Attorney-Child Support Enforcement	93.563 *	752,441	10/01/04	09/30/05	619,301	619,301
Friend of The Court: Medical Support	93.563 *	56,383	10/01/04	09/30/05	56,383	56,383
Friend of The Court - IV D Program	93.563 *	4,799,564	10/01/04	09/30/05	4,799,564	4,799,564
LIHEAP	93.568	348,500	09/01/04	09/30/05	348,500	348,500
CAA Administration	93.569	139,911	10/01/04	09/30/05	139,911	139,911
General Community Programming	93.569	606,672	10/01/04	09/30/05	606,672	606,672
Community Services Block Grant-Discretionary	93.569	24,975	02/01/05	09/30/05	24,975	24,975
Low Income Home Energy Assistance Program-Crisis						
Assistance	93.569	18,863	10/01/04	09/30/05	18,863	18,863
CSBG - Discretionary EITC	93.569	10,000	12/01/04	06/30/05	10,000	10,000
Community Coordinated Child Care	93.575	372,693	10/01/04	09/30/05	372,693	372,693
Child Care Development Block Grant	93.596	145,600	10/01/04	09/30/05	145,600	145,600
Youth Mentor Can	93.667	45,000	10/01/04	09/30/05	16,928	16,928
Passed through State Department of Labor and Economic						
Growth						
Workfirst TANF	93.558 *	3,038,572	10/01/04	09/30/05	3,038,572	3,038,572
Total U.S. Department of Health and Human		25,970,987				
Services						
					25,558,662	25,558,662

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			From	To		
U.S. Department of Homeland Security						
Direct Programs						
Emergency Food and Shelter Program	97.024	154,451	12/01/04	11/30/05	154,451	154,451
Passed through State Department of State Police	97.004	339,082	03/01/04	07/31/05	39,568	39,568
SHSGP Part II - Training	97.004	1,534,638	08/01/04	12/31/05	621,065	621,065
2004 State Homeland Security	97.004	467,795	08/01/04	12/31/05	329,235	329,235
2004 LETPP	97.039	120,000	03/23/04	08/22/05	35,154	35,154
Hazard Mitigation	97.039	983,466	01/01/05	08/31/05	536,325	536,325
Hazard Mitigation - Patrick Drive	97.067	47,062	10/01/04	09/30/05	47,062	47,062
Emergency Management Performance Grant	97.067	2,240,145	10/01/04	12/31/05	47,314	47,314
State Homeland Security 05/07	97.067	10/01/03	12/31/05		4,525	4,525
LETTP 05/07		832,085				
Total U.S. Department of Homeland Security		<u>6,718,724</u>			<u>1,814,699</u>	<u>1,814,699</u>
Total Federal Financial Assistance		<u>\$62,739,920</u>			<u>\$ 48,299,313</u>	<u>\$ 48,299,313</u>

* Denotes a major program.

(1) Denotes a cluster.

The accompanying notes are an integral part of the schedule of expenditures of federal awards.

Macomb County, Michigan
Notes to Schedule of Expenditures of Federal Awards
December 31, 2005

1. Financial Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of Macomb County. The Macomb County reporting entity is defined in Note 1 to the County's basic financial statements. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the schedule.

2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Macomb County and is presented on the modified accrual basis of accounting, which is described in Note 1 of the County's basic financial statements. The information in this schedule is presented in conformity with the requirements of the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

3. Program Periods

The accompanying Schedule of Expenditures of Federal Awards presents all programs with grant periods ending in 2005. Program periods have been shown, and not for the period covered by Macomb County's basic financial statements. Disclosure in this manner is in accordance with the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Macomb County, Michigan
Schedule of Findings and Questioned Costs
Year Ended December 31, 2005

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	<u>Unqualified</u>
Internal control over financial reporting:	<input type="checkbox"/>
Material weakness(es) identified?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Reportable condition(s) identified not considered to be material weaknesses?	<input type="checkbox"/>
Non-compliance material to financial statements noted?	<input type="checkbox"/>
	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Federal Awards

Internal control over major programs:	<input type="checkbox"/>
Material weakness(es) identified?	<input type="checkbox"/>
Reportable condition(s) identified not considered to be material weaknesses?	<input type="checkbox"/>
Type of auditor’s report issued on compliance for Major programs:	<u>Unqualified</u>
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	<input type="checkbox"/>
	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Macomb County, Michigan
Schedule of Findings and Questioned Costs
Year Ended December 31, 2005

Federal Grantor/Pass-Through Grantor/Program Title/Cluster	Federal CFDA Number
Identification of Major Programs	
U.S. Department of Housing and Urban Development	
COBG-Entitlement and (HUD-Administered) Small Cities Cluster	
Community Development Block Grants	14.218
CSA Chore Services-Cities	14.219
U.S. Department of Labor	
Wagner-Peyser-ES-7A	17.207
WIA Cluster	
Workforce Investment Act - Adult	17.258
Workforce Investment Act - Youth Activities	17.259
Workforce Investment Act - Dislocated Workers	17.260
Workforce Investment Act - National Reserve	17.260
Workforce Investment Act - National Reserve - Incentive	17.260
U.S. Department of Health and Human Services	
Immunizations - Vaccine Handling	93.268
Immunizations - IAP	93.268
Immunization Grants	93.268
Temporary Assistance for Needy Families (TANF)-E-05-50017	93.558
Temporary Assistance for Needy Families (TANF)	93.558
Workfirst TANF	93.558
Cooperative Reimbursement Program-Incentive	93.563
Prosecuting Attorney-Child Support Enforcement	93.563
Friend of the Court - Medical Support	93.563
Friend of the Court - IV D Program	93.563
Head Start	93.600
Alcohol/Drug Abuse Mental Health Block Grant	93.959
Dollar threshold used to distinguish between type A and type B programs:	<u>\$1,448,979</u>

Auditee qualified as low-risk auditee? Yes No

Macomb County, Michigan
Schedule of Findings and Questioned Costs
Year Ended December 31, 2005

Section II – Financial Statement Findings

Current-Year Findings

None.

Section III – Federal Award Findings and Questioned Costs

Current-Year Finding

None.

Macomb County, Michigan
Schedule of Status of Prior-Year Findings and Questioned Costs
Year Ended December 31, 2005

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.